RELIABLE PLASTICS, INC.

April 2, 2004

Mr. Peter Mannino **Emergency and Remedial Response Division** US Environmental Protection Agency, Region II 290 Broadway, 19th Floor New York, NY 10007

Dear Mr. Mannino:

As per our phone conversation, I am writing you in response to your Request for Information letter dated March 22, 2004. Reliable Plastics Incorporated located at 759B Railroad Avenue in Florence, NJ has never occupied "the site" 333 Hamilton Blvd in South Plainfield, NJ. I have no knowledge or information about the company that did occupy that site. Thank you for your cooperation in this matter.

Sincerely.

Richard F. Rupprech

President